



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Pat Moses Date Reviewed: September 18, 2001

Ancillary Document being reviewed (provide number and title): Interim Audit Guideline (IAG) 02.01
Refund of retail sales tax collected in error

Date last Issued: January 1, 2001

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-229 Refunds

Purpose of the document: The purpose of this interim audit guideline is to instruct Department personnel on the proper procedures for making refunds or credits to retail sellers of retail sales tax collected in error.

Is the document clearly written?

Yes	No
X	

Does the document provide accurate and useful information?

Yes	No
X	

Does the document provide information not currently in the rule?

Yes	No
X	



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

This document provides important information that should be incorporated into Rule 229 when the rule is next revised.

Manager Action:

☐

Accepted recommendation

Date: _____

☐

Returned for further review

Date: _____

Comments
